

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Case No.: 21-87 (ECT/BRT)

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	
SHOUA ISABELLE YANG)	
)	
Defendant.)	

**POSITION OF DEFENDANT
REGARDING SENTENCING
PURSUANT TO LOCAL RULE
83.10 OF THE U.S. DISTRICT
COURT FOR THE DISTRICT
OF MINNESOTA**

INTRODUCTION

The defendant, Shoua Isabelle Yang, is before the Court for sentencing having pleaded guilty to Counts 12 and 17, Filing a False Federal Income Tax Return, in violation of 26 U.S.C. § 7206(1). Pursuant to Local Rule 83.10 of the Local Rules of the District of Minnesota, the defendant submits her Position Regarding Sentencing. This document presents the position of the defendant with respect to both the sentencing guidelines and the sentencing factors set forth in 18 U.S.C. § 3553(a). The defendant requests that the Court vary from the guidelines when imposing her sentence.

I. POSITION WITH RESPECT TO SENTENCING GUIDELINES

The Guidelines provide for a total offense level of 17 with a criminal history category of II. The guideline imprisonment range is 27 – 33 months. The position of the defendant is that she seeks a variance.

II. POSITION WITH RESPECT TO SENTENCING FACTORS IN § 3553(a)

A. Nature and Characteristics of the Offense and the History and Characteristics of the Defendant

- **Nature and Characteristics of the Offense**

The Presentence Report has covered the Nature and Characteristics of the Offense.

The offenses alleged in the Indictment are tax offenses. The conduct arose out of lack of funds with which to pay taxes.

- **History and Characteristics of the Defendant**

In addition to the offender characteristics presented in the Presentence Report, the defendant emphasizes the following facts which have affected her life:

- Shoua Yang married at a very young age. She lost her husband unexpectedly while still in her twenties, leaving her alone to raise their children and to provide a life for them.
- Shoua Yang became involved in the employment agency business because she was involved in a relationship with an individual identified as K.V.
- The relationship with K.V. failed and she bought out his interest with an inflated sum of \$729,101.35 paid in cash over four years.
- A schedule of her payments to K.V. is attached.
- In addition, to the cash payments made to K.V., Shoua Yang transferred ownership of properties to him. At the time of transfer the total value for these properties was approximately \$100,000.00.
- Shoua Yang did not pay the required taxes because she needed to pay the workers and had insufficient funds. Her taxable income for 2016 was \$5,230.00; for 2017 \$18,578.00; 2018 – a comparable amount, but tax return was not filed; for 2019 \$0.00. The redacted tax returns are attached.
- Shoua Yang has been involved in litigation in Ramsey County Family Court. The Court awarded her custody of her daughter, and she desperately wants to maintain that status. A message from her attorney handling the Family Court case will be submitted to the Court in a separate filing under seal.

- Shoua Yang has been cooperative with Government representatives and respectful of the Court.
- She has been a hard worker her entire life and has raised her children to be law abiding and successful.

B. The Need for the Sentence Imposed

a. To Reflect the Seriousness of the Offense, to Promote Respect for the Law, and to Provide Just Punishment for the Offense

The request of Shoua Yang for a variance does not minimize the seriousness of her offense. The Indictment in her case is inherently serious and any sentence for a working, single mother will be impactful.

b. To Afford Adequate Deterrence to Criminal Conduct

A sentence with restraints on freedom is a deterrent for the defendant and the wider business community. A reasonable business operator could be expected to understand the impact of criminal sanctions and avoid unlawful conduct.

c. To Protect the Public from Further Crimes of the Defendant

Shoua Yang is not a threat to the public.

d. To Provide the Defendant with Needed Educational or Vocational Training, Medical Care, or Other Correctional Treatment in the Most Efficient Manner

With a sentence of electronic home monitoring, Shoua Yang would remain employed and continue training in her field of cosmetology.

C. The Kinds of Sentences Available

The Presentence Report has described the kinds of sentences available.

D. The Kinds of Sentence and Sentencing Range in the Guidelines

The Presentence Report covers this topic.

E. Any Pertinent Policy Statement

Shoua Yang has found no applicable policy statement.

F. The Need to Avoid Unwarranted Disparities

Courts in the District of Minnesota and the 8th Circuit depart or vary downward from the sentencing guidelines in a substantial percentage of cases. U. S. Sentencing Commission's 2020 Sourcebook of Federal Sentencing Statistics.

G. The Need to Provide Restitution to Any Victims of the Offense

The defendant has agreed in his plea agreement to the payment of restitution.

III. POSITION OF ISSUES IN DISPUTE

Shoua Yang does not dispute any issues in the Presentence Report.

IV. RELIANCE ON THE FINAL PRESENTENCE REPORT TO RESOLVE THE DISPUTE

No disputes remain to be resolved.

V. REQUEST FOR AN EVIDENTIARY HEARING

Shoua Yang does not request an evidentiary hearing.

VI. REQUEST TO BE ALLOWED TO VOLUNTARY SURRENDER

If a sentence of imprisonment is imposed, the defendant requests that she be allowed to voluntarily surrender to her designated Federal Corrections Institution. The defendant requests that she be allowed to surrender herself on the date that is five weeks following her sentencing.

If a sentence of imprisonment is imposed, the defendant requests that this Court recommend that she be confined in a Federal Corrections Institution which is close to her family.

VII. REQUEST FOR TREATMENT

Shoua Yang has indicated that she has increased her alcohol intake to mitigate the stress she feels from her legal troubles and acrimonious divorce. The defendant requests that this Court recommend that she be admitted to a residential alcohol treatment program while serving her sentence.

VIII. SPECIFIC REQUEST FOR A SENTENCE

The defendant requests that she be sentenced to a period of confinement of 12 months to be served by electronic home monitoring. The defendant's statement to the Court is attached. The defendant will provide the Court with personal statements written on her behalf in a separate filing under seal.

Dated: March 29, 2022

s/THOMAS M. KELLY

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